

J. H. KING, from the Committee on Railroads, submitted the following report:

MR SPEAKER:

Your Committee on Railroads, to whom was referred house file No. 418, a bill for an act supplemental to chapter 5, title X, of the Code, and chapter 114 of the acts of the seventeenth general assembly, in relation to the taxation of railroads and sleeping and dining cars, beg leave to report that they have had the same under consideration, and have instructed me to report the same back to the house with the recommendation that it do pass.

JOHN H. KING, *Chairman*.

Ordered passed on file.

HOUSE FILE NO. 418.]

[BY GLASGOW.

A BILL

FOR AN ACT SUPPLEMENTAL TO CHAPTER 5, TITLE X, OF THE CODE, AND CHAPTER 114 OF THE ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY, IN RELATION TO TAXATION OF RAILWAYS AND OF SLEEPING AND DINING CARS.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* Whenever the
2 executive council shall be satisfied that any railroad, or the sleeping and dining cars used thereon,
3 have been erroneously assessed, whether by reason of the amount of such property not being fully
4 reported, or of an excessive amount being reported, it shall be the duty of that body to revise such
5 assessment, and make such correction therein as may be warranted by the additional information
6 at hand. Similar action shall be taken by the executive council whenever that body shall be satis-
7 fied that any railroad or other property coming within the provisions of this section has been
8 entirely omitted or overlooked in making the assessment.

SEC. 2. When such correction shall have been made by the executive council, that body shall
2 cause notification thereof to be transmitted to the auditor of each county through which any
3 railroad may run affected by such corrected assessment, or on which sleeping and dining cars so
4 affected may be in use, whereupon such county auditor shall make the proper correction on the
5 tax-books of the county.